

DATE: July 30, 2004
TO: Department Directors, Deputy Directors and Budget Officers
FROM: Linda Luebbering
RE: Fund Financial Summary Instructions

When the FY 2006 budget instructions were distributed to you in May, I indicated that a Missouri Results Initiative Team was in the process of revising the Fund Financial Summary. Based on input from departments and budget staff of the House and Senate, the following changes have been made:

- A section has been added to allow you to reconcile the cash balance according to various reports to the cash balance for budget purposes.
- Each year begins with cash balance (rather than unobligated budget balance) at the overwhelming request of depts. Because of this change, reappropriations need to be included in spending.
- A section has been added to allow you to show obligations against cash balances.
- The form is set up in multiple excel sheets. Departments will enter most data into the sheet titled "data". This sheet will allow you to enter information at the appropriation number and revenue source level. The sheet titled "form" is a summary sheet and is linked to the "data" sheet. You will not need to reenter data. It will be typed in one sheet or the other, not both. Only the "form" sheet will be printed and submitted. The entire file will be emailed to your Budget and Planning, House, and Senate analysts and to OA Accounting.
- Checkboxes have been added to quickly explain some aspects of the fund (interest, biennial sweep, etc.)
- Departments are being asked to provide information about their budget year request if they are requesting money from a fund that another agency administers. This does not apply to funds that OA administers, such as GR.
- FYI – Per several departments' requests, we will be preparing technical guidance that explains how to get the information needed from the various data reports available. If any of these forms do not seem to work for a fund, let us know.

cc: Marty Drewel
Marga Hoelscher

FUND FINANCIAL SUMMARY

The Fund Financial Summary is used to itemize actual and estimated receipts and obligations for segregated funds as well as receipts from various sources that are collected and deposited by the agency directly into the state general revenue fund. These forms must be completed and submitted along with the October 1 budget submission and updated and resubmitted with the Governor's Recommended budget submission. Please submit in a separate packet from the budget.

Agencies having the following types of funds will complete the form:

- Other State Funds and/or Federal Funds: All funds, except general revenue, established by law or administrative action with revenue deposited in the State Treasury. The agency should complete a separate form for each of these funds, with all sections being completed.
- State General Revenue Fund: The "Receipt Sources" portion of the form must be completed by all agencies that deposit revenue into the general revenue fund.
- Other Departments Funds: The "Appropriations" section must be completed for the Budget Request Year only for funds your department does not administer, but from which you are requesting an appropriation (core and/or new). This is necessary because the administering agency does not have access to your budget request information in BRASS. This does not apply to funds that OA administers, such as general revenue, the various tobacco settlement funds, the Health Initiatives Fund, and the early childhood development, education and care fund. If you are requesting money from any fund that you do not administer (other than those administered by OA), please check with your budget and planning analyst about whether or not you need to complete a form.

Please note – The form is set up in multiple sheets within a single Excel file. The sheet titled "form" is the official form that must be printed (in its existing format) for the budget submission. The sheet titled "data" is a more detailed sheet that may be modified to assist you in its completion. For example, if you need to add columns to establish links to downloaded files, adjust for department reserves, etc., please do so. Just make sure the links in the "form" sheet are updated as necessary if you make formatting changes to the "data" sheet. The sheet titled "revenue source code" allows revenue source names to be automatically pulled into the "data" sheet when you enter a code number. The sheet titled "fringes and interest rates" provide suggestions for what rates to use in your current year and budget year estimates and may be used in formulas to automatically calculate these estimates.

Following are instructions for completing both sheets:

1. General Information – Please enter the following information in the “Data” sheet:
 - a. Department
 - b. Fund Name
 - c. Fund Number
2. **OPTIONAL** Reconciliation to Treasurer’s June 30 Balance – If your department wants to reconcile the beginning cash balance for budget purposes with the Treasurer’s June 30 Balance, this section allows you to do so. In order to do this reconciliation, the following adjustments need to be made at the top of the “Data” sheet.
 - a. Enter the Treasurer’s reported June 30th Cash Balance for the second preceding year in the column titled “Reconcile to Reports (1).”
 - b. Enter the June 30th Cash Balance for the Prior Year in the column titled “Reconcile to Reports (2)”
 - c. Enter lapse period spending for the two years in the columns indicated above.
 - d. Enter any miscellaneous payables and other adjustments for the two years in the columns indicated above.
3. Fund Operations – Please enter the following information in the “Data” sheet
 - a. Beginning Cash Balance: For current year and budget year, this is a formula and you do not need to enter anything. For prior year:
 - Enter the end of lapse period cash balance in the column titled “Reconcile to Reports (1)”
 - Enter the amount of any miscellaneous payables and other adjustments in the same column.
 - b. Receipts:
 - Receipt Source – Enter each revenue source code. The associated revenue source name will automatically be pulled in from the “revenue source” sheet. For some funds, there may be a more descriptive code for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. In those cases, you will have to modify the name.

- Receipt Amounts – Enter the amount:
 - Actually received in the most recently completed fiscal year in the column titled “Prior Year Actual”
 - Of estimated receipts for the fiscal year currently in progress in the column titled “Current Year Approps”
 - Of estimated receipts for the upcoming fiscal year in the column titled “Dept Request”

Please account for receipts on a cash basis for the period July 1 through June 30. NOTE: You may use the interest rates from the sheet titled “fringes and interest rates” to estimate current year and budget year interest amounts.

- Transfers – Enter the appropriation number and names for all transfers into the fund.
 - Transfer Amounts – Enter the amount:
 - Actually transferred in the most recently completed fiscal year in the column titled “Prior Year Actual”
 - Of estimated transfers for the fiscal year currently in progress in the column titled “Current Year Approps”
 - Of estimated transfers for the upcoming fiscal year in the column titled “Dept Request”
 - Total receipts – This is the sum of the revenue sources and transfers in and is a formula. You do not need to enter anything.
- c. Total Resources Available: This is sum of the amounts from Beginning Cash Balance (3a) and Receipt Sources (3b) and is a formula. You do not need to enter anything.
- d. Appropriations:
- Appropriation Info – Enter the House Bill Section Number, Appropriation Number, and the Name of the Appropriation for each appropriation using the fund. Do this for all three sections – Operating, Transfers, and Capital Improvements.

- Appropriation Amounts – Enter the amount:
 - Appropriated for the Prior Year in the column titled “Prior Year Approp”
 - Appropriated for the Current Year in the column titled “Current Year Approp”
 - Requested for the Budget Year in the column titled “Dept Request”
 - Recommended by the Governor (when available) in the column titled “Gov’s Rec”
 - Note: you may estimate current year, budget year, and Governor rec amounts for fringe benefit costs by using the rates provided in the sheet called “fringes and interest rates”
- Biennial and Reappropriation Adjustments – For biennial appropriations and reappropriations, the appropriation amount must be split between fiscal years. Please make the adjustment in the column titled:
 - “Prior Year Biennial/Reapprop Adjustments” for the prior year
 - “Current Year Biennial/Reapprop Adjustments” for the current year
 - “Budget Year Biennial/Reapprop Adjustments” for budget year
 - ONLY do this for Biennial Approps such as leasing and capital improvements and reappropriations
- Increases to Estimateds and Supps – For Current Year only, you need to adjust the appropriation amount for likely increases to estimated appropriations and requested supplementals. Please enter this adjustment in the column titled “Increases to Estimated and Supps.”

The Prior Year appropriation amounts that you pull from the data warehouse will already include any increases to estimateds and approved supplementals, so you do not need to adjust prior year.

The Budget Year appropriation amounts assume that the department has requested any necessary increases to Es, so you should not need to adjust department request.

- Adjusted Approps – The “Prior Year Adjusted Approp” column is a formula set equal to the “Prior Year Approp” column plus the “Prior Year Biennial/Reapprop Adjustments” column. The “Current Year Adjusted Approp” column is set equal to the “Current Year Approp”, plus “Current Year Biennial/Reapprop Adjustments”, plus “Increases to Estimateds & Supps” columns.

- Prior Year Actual Spending – For Prior Year only, you need to enter the amount actually spent for each appropriation in the column titled “Prior Year Actual.”
- e. Budget Balance – This is a formula and you do not need to enter anything. It is total resources available (3c) minus total appropriations (3d).
- f. Adjustments:
- Unexpended Appropriation – For the Prior Year, this is a formula set equal to the total appropriated amount minus the total actual spending. If you choose, you may estimate the amounts for the Current Year and Budget Year or you may assume that the entire appropriation will be spent.
 - Other adjustments – Make any other necessary adjustments.
 - Ending cash balance – This is a formula and you do not need to enter anything. It is equal to the budget balance plus unexpended appropriation plus other adjustments. This amount carries forward to the next fiscal year.
4. Fund Obligations – Please enter the following information in the “Data” sheet.
- a. Ending Cash Balance – This is set equal to the ending cash balance from the above section and does not need to be entered.
- b. Outstanding Projects – Enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. Please note, there are very few agencies that have any such obligations and need to complete this information. If you do not think this applies to you, it probably does not.
- c. Cashflow needs – Since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cashflow purposes.
- d. Total other obligations – This is a formula and you do not need to enter any information. It is a total of 4b plus 4c.
- e. Unobligated cash balance – This is a formula and you do not need to enter any information. It is the ending cash balance from 4a minus the total other obligations from 4d.

5. Additional Fund Information – The following information should be entered in the Form sheet.
- a. Statute – If the Fund is established in state statute, please place an “X” in the box and provide the statutory citation (for example, 192.900).
 - b. Constitution – If the Fund is established in the state constitution, please place an “X” in the box and provide the constitutional citation (for example, Article X, Section 44).
 - c. Administratively Created – If the fund is not established by either state statute or constitution, then it is administratively created. Please place an “X” in the box.
 - d. Interest Deposited to Fund – If the fund gets to keep its own interest, please place an “X” in the box.
 - e. Subject to Biennial Sweep – If the fund is subject to the biennial sweep into general revenue, please place an “X” in the box.
 - f. Subject to Other Sweep – If the fund is subject to any other type of sweep (for example, after it reaches a certain level, then it is swept to general revenue), please place an “X” in the box. Also, briefly explain the sweep in the Note section at the bottom of the form. Please Note: Cost allocations are NOT sweeps.
 - g. Fund Purpose – Briefly explain the purposes for which the fund may be used. If it is solely up to the General Assembly (no restrictions) simply say “no restrictions”. If it is authorized by state statute or constitution, then briefly summarize the authorized uses. If there are federal or other restrictions, please briefly explain them. This is a text box and may be enlarged by adding rows.
 - h. Notes – In addition to the information requested in 5f, this is the place to add footnotes to explain your assumptions. You can explain how you estimated future receipts, why you need a certain amount for cashflow purposes, why there are obligations beyond current appropriations, etc. Please be brief in all of this, but do add whatever you feel is necessary to adequately explain the fund. This is a text box and may be enlarged by adding rows.

Fund Financial Summary Detailed Instructions for the Data Sheet

Prior Year (Fiscal Year 2004)

Reconcile to Reports (1)

Reconciliation to the June 30 Cash Balance – **OPTIONAL**

1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2003 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables. See Misc Payables under Fund Operations below.
4. **Other Adjustments** – enter any other adjustments.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations

1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2003 for the applicable fund (8/31/2003 12:00:00 PM).
2. **Misc Payables** - enter the amount of any miscellaneous payables. See the Liabilities, Reserves and Fund Balances section of the F100 report. These payables are for expenditures that posted to an appropriation but the cash was not paid out until the next fiscal year.
3. **Other Adjustments** - enter the amount of any other adjustments.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Receipts

1. **Prior Year Actual** - enter actual receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the actual amount received from appropriated transfers by appropriation number.

Below are instructions to obtain actual receipts and transfers in from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables
3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
 - Budget Fiscal Year - ALL
 - Fiscal Year – 2004
 - Fiscal Month – ALL
 - Select the applicable fund number
 - Group By Revenue Source
 - Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this options includes transfers into the fund.

3. **Total Receipts** – this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Prior Year Approp** – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the amount appropriated for the biennium. Step 3 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), calculate the difference between the amount appropriated for the biennium minus any spending from the first year of the biennium to determine the amount to enter into this column.

2. **Prior Year Actual** – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.
3. **Prior Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the following formula, the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

4. **Prior Year Adjusted Approp** – this is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.

Below are instructions to obtain appropriation amounts and expenditures from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
 Budget Fiscal Year – 2004
 Fiscal Year – 2004 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
 Select the applicable fund number

Group by House Bill, Appropriation, and Multi-Year Indicator
Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, also select "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

1. **Unexpended Appropriation** – for prior year appropriations, this is formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.
2. **Other Adjustments** – enter any other necessary adjustments.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. Please note, there are very few agencies that have any such obligations and need to complete this information.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Current Year (Fiscal Year 2005)

Reconcile to Reports (2)

Reconciliation to June 30 Cash Balance – **OPTIONAL**

1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2003 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables from the F100 report.
4. **Other Adjustments** – enter any other adjustments.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts

1. **Current Year Approp** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the appropriated amount to be transferred by appropriation number.
3. **Total Receipts** - this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Current Year Approp** - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the current year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the current year is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Current Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the current year is an even fiscal year (1st year of biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and current year is

an odd fiscal year (2nd year of biennium), enter the amount from the Prior Year Biennial/Reapprop Adjustments column as a positive number.

3. **Increases to Estimateds & Supps** – enter any estimated increases or supplementals by appropriation, including appropriated transfers in.
4. **Current Year Adjusted Approps** – this is a formula based upon the information entered above.

Below are instructions to obtain appropriation amounts from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
Budget Fiscal Year – 2005 (for biennial appropriations, you will also need to run the query using 2004 to account for any appropriation adjustments).
Fiscal Year – 2005 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
Select the applicable fund number
Group by House Bill, Appropriation, and Multi-Year Indicator
Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, also select "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

1. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. **Other Adjustments** – enter any other necessary adjustments.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

5. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
6. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. Please note, there are very few agencies that have any such obligations and need to complete this information.
7. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
8. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Budget Year (Fiscal Year 2006)

Fund Operations

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts

1. **Dept Request & Gov's Rec** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the estimated amount to be transferred by appropriation number.
3. **Total Receipts** – this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Dept Request and Gov's Rec** - enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the budget request year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the budget year request is an even fiscal year (1st year of the biennium), enter the amount requested for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the budget year request is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Budget Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the budget year request is an even fiscal year (1st year of biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the budget fiscal year is an odd fiscal year (2nd year of biennium), enter the amount from the Current Year Biennial/Reapprop Adjustments column as a positive number.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

3. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
4. **Other Adjustments** – enter any other necessary adjustments.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

9. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
10. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. Please note, there are very few agencies that have any such obligations and need to complete this information.
11. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
12. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

DEPARTMENT: _____
FUND NAME: _____
FUND NUMBER: _____

			FY 2004				FY 2005					FY 2006				
			Prior Year Biennial/ Reappropri Adjustments	Prior Year Adjusted Approp	Prior Year Actual		Current Year Biennial/ Reappropri Adjustments	Increases to Estimateds & Supps	Current Year Adjusted Approps			Budget Year Biennial/ Reappropri Adjustments	Adjusted Dept Request	Gov's Rec	Budget Year Biennial/ Reappropri Adjustments	Adjusted Gov's Rec
	Reconcile to Reports (1)	Prior Year Approp				Reconcile to Reports (2)	Current Year Approp					Dept Request				
OPTIONAL RECONCILIATION TO TREASURER'S JUNE 30 BALANCE:																
Treasurer's June 30 Balance		0				0										
Lapse Period Spending		0				0										
Misc Payables		0				0										
Other Adjustments		0				0										
Other Adjustments		0				0										
Beginning Cash Balance		0				0										
Check (should be zero)		0				0										
FUND OPERATIONS:																
End of Lapse Period Cash Balance		0														
Misc Payables		0														
Other Adjustments		0														
Beginning Cash Balance		0			0		0		0		0	0		0		0
Receipts: Revenue Source Code Revenue Source Name																
0000 #N/A					0		0		0		0	0		0		0
0000 #N/A					0		0		0		0	0		0		0
0000 #N/A					0		0		0		0	0		0		0
0000 #N/A					0		0		0		0	0		0		0
subtotal revenue					0		0		0		0	0	0	0	0	0
Transfer # Transfer Name					0		0		0		0	0	0	0	0	0
TXXX Transfer Name					0		0		0		0	0		0		0
TXX1					0		0		0		0	0		0		0
subtotal transfers in					0		0		0		0	0	0	0	0	0
Total Receipts					0		0		0		0	0	0	0	0	0
Total Resources Available					0		0		0		0	0	0	0	0	0
Appropriations:																
House																
Bill # Approp. # Operating Approps and Reapprops																
xx.xxx xxxx xxxxxxxxxxxxxx			0		0		0	0	0		0	0		0		0
xx.xxx xxxx xxxxxxxxxxxxxxxxxxxx			0		0		0	0	0		0	0		0		0
xx.xxx xxxx xxxxxxxxxxxxxxxx			0	0	0		0	0	0		0	0		0		0
subtotal operating			0	0	0		0	0	0		0	0	0	0	0	0
Transfer Approps & Reapprops in Operating Budget																
xx.xxx xxxx xxxxxxxxxxxxxxxx			0		0		0		0		0	0		0		0
xx.xxx xxxx xxxxxxxxxxxxxxxxxxxx			0		0		0		0		0	0		0		0
xx.xxx xxxx xxxxxxxxxxxxxxxx			0		0		0		0		0	0		0		0
subtotal transfers			0	0	0		0	0	0		0	0	0	0	0	0
total operating approps & transfers			0	0	0		0	0	0		0	0	0	0	0	0
CI Approps, Reapprops & Transfers																
xx.xxx xxxx xxxxxxxx			0	0	0		0	0		0	0	0		0		0
xx.xxx xxxx xxxxxxxxxxxxxxxxxxxx										0	0	0		0		0
total CI			0	0	0		0	0	0		0	0	0	0	0	0
Total Appropriations			0	0	0		0	0	0		0	0	0	0	0	0

Budget Balance		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments:															
Unexpended Appropriation (do not include amounts in the "Prior Year Actual" Column)		0		0	0	0	0	0	0	0	0	0	0	0	0
Other Adjustments		0		0	0	0	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
FUND OBLIGATIONS:															
Ending Cash Balance				0	0		0			0				0	
Other Obligations:															
Outstanding Projects				0	0		0			0				0	
Cash Flow Needs				0	0		0			0				0	
Total Other Obligations				0	0		0			0				0	
Unobligated Cash Balance				0	0		0			0				0	